

## REMARKS

## I. STATUS OF THE CLAIMS

Claims 28-31 are canceled herein.

New claims 39-43 are added. Support for new claim 39 is found, for example, in the paragraph spanning pages 14-15 of the specification. Support for new claims 40-41 is found, for example, on page 15, lines 2-3, of the specification. Support for new claim 42 is found, for example, in the paragraph spanning pages 11-12, and the paragraph spanning pages 18-19, of the specification. Support for new claim 43 is found, for example, in the second paragraph on page 15, of the specification.

In view of the above, it is respectfully submitted that claims 23-24, 26-27 and 32-43 are currently pending.

II. Rejection of claims 23, 24, 26, 27 and 32-38 under 35 USC 103(a) as being unpatentable over Marks (US Patent No. 5,117,356) in view of Heinemann (US Patent No. 6,882,986)

Claim 23 recites a method comprising: (a) entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount; (b) processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line; (c) storing the created posting lines in an electronic catalog by a computer; (d) *viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer;* (e) *marking respective posting lines stored in the catalog, so that the catalog thereby includes stored posting lines which are marked and stored posting lines which are not marked;* (f) *selecting posting lines stored in the catalog by a computer in accordance with said marking;* (g) *posting the selected posting lines to a journal by a computer, to thereby create journal entries;* and (h) posting the journal entries to a ledger by a computer.

Marks discloses an accounting system in which a computer program 12 is run by a computer 14 to perform various recordkeeping procedures.

More specifically, data is gathered and written to a temporary transactions journal file 28.

See, for example, column 11, lines 4-14, of Marks. As a result, temporary transactions journal file 28 will contain temporary transaction records of economic activities which have not been entered as permanent transaction records and have not been posted. See, for example, column 6, lines 15-22, of Marks.

Next, a permanent transaction record is created in a permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal file 28. See, for example, column 14, lines 66-68, of Marks.

After a permanent transaction record is created in permanent transaction records data file 30 from the temporary transaction records in temporary transactions journal file 28, the temporary transaction records in temporary transactions journal file 28 are erased. See, for example, column 15, lines 34-41, of Marks.

However, Mark does not allow a person to view records in temporary transactions journal file 28 or to make corrections to such viewed records. Instead, as indicated above, records in the temporary transactions journal file 28 are automatically erased.

Moreover, as indicated in column 11, lines 4-9, of Marks, the purpose of the temporary transactions journal file 28 is to store temporary transaction records "until all necessary information to satisfy a completed accountable event or condition is obtained". The temporary transactions journal file 28 of Marks is NOT provided to allow a user to view the stored records and to make corrections to the viewed records.

In fact, on page 3 of the outstanding Final Office Action, the Examiner concedes that "Marks fails to disclose viewing posting lines stored in the catalog by a person via a computer, making corrections to the viewed posting lines via a computer by the person viewing the posting lines, and storing the corrected posting lines in the catalog by a computer."

Heinemann discloses a system for processing invoices. More specifically, stored rules are automatically applied to data on an invoice, to determine whether the invoice passes or fails the rules. See, for example, FIG. 6, and column 4, line 33, through column 6, line 38, of Heinemann.

*However, neither the data on the invoices, nor the invoices, of Heinemann, are posting lines that are posted to a journal. Instead, the processing of invoices in Heinemann relates to a stage in an accounting process which is different than, and typically performed before, the creation of posting lines.*

Heinemann allows for corrections to be made to an invoice by a billing party. However, as indicated in column 9, lines 1-9, of Heinemann, such corrections are made by the billing party, not by the host computer, and then resubmitted to the host computer. Heinemann does

not disclose or suggest that stored posting lines are viewed by a person, and that corrections are made to the viewed posting lines via a computer by the person viewing the posting lines, as recited, for example, in claim 23.

Further Heinemann does not disclose or suggest that stored posting lines are selected in accordance with said marking, and that the selected posting lines are posted to a journal by a computer, as recited, for example, in claim 23.

Moreover, it is respectfully submitted that Mark and Heinemann should not be combined in the manner proposed by the Examiner, as the references relate to different stages in the accounting process. More specifically, Heinemann relates to the front-end of the accounting process in which invoices are processed. Mark relates to the back-end of the accounting process in which ledger files are updated.

In accordance with the above arguments, it is respectfully submitted that the references, taken individually or in combination, do not disclose or suggest the present invention as recited, for example in claim 23.

Although the above comments are specifically directed to claim 23, it is respectfully submitted that the comments would be helpful in understanding differences of various other claims over Marks.

\* \* \*

The Examiner's Answer included comments regarding "Argument A" identified by the Examiner as indicated below:

Argument A: Neither the data on the invoices nor the invoices of Heinemann et al are posting lines that are posed to a journal. Instead the processing of invoices in Heinemann et al relates to a stage in an accounting process, which is different than, and typically performed before the creation of posting lines.

In response to the Examiner's comments in the Examiner's Answer regarding Argument A, the Applicant asserts the following:

As recited, for example, in claim 23, information is entered on accounting lines, and this information entered on the accounting lines is processed to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line. As recited, for example, in claim 23, selected posting lines are posted to a journal, to thereby create journal entries. As recited, for example, in claim 23, the journal entries are posted to a ledger.

Examples of accounting lines and posting lines are shown, for example, in Examples 1,2 and 3 on pages 10-11, of the specification.

Heinemann does not relate to viewing, marking, selecting or posting of "posting lines" as recited, for example, in claim 23. Instead, Heinemann relates to viewing and correcting information on an invoice. More specifically, the information that is viewed and corrected in Heinemann appears to be similar to that which might be entered on an accounting line, but not in a posting line.

As indicated in FIGS. 2-4 and column 3, lines 51-66, of Heinemann, a billing party 30 sends an invoice to a billable party 32. As indicated in column 4, lines 33-39, of Heinemann, a database 42 contains tables 44 that store the billable party's rules for testing invoices.

As indicated in column 4, lines 40-43; and especially column 6, lines 42-52, of Heinemann, information in the invoice is stored electronically as an invoice data file created *by the billing party*. Therefore, it is clear that the invoice data file of Heinemann simply includes information from the invoice and is created *by the billing party*, and would not include, for example, internal accounting codes *of the billable party*. Therefore, it can be seen that the invoice data file of Heinemann includes the type of information which might be entered on an accounting line, but not the information required on a posting line.

As indicated in column 7, line 7, through column 8, line 67, of Heinemann, it is the information in the invoice data file, such as that which appears on an invoice or that may eventually entered on an accounting line, that is validated.

Heinemann does provide for data to be corrected. However, it is the invoice data, or that in the invoice data file, that is corrected. For example, column 9, lines 1-10, of Heinemann, clearly indicate that the *billing party* has the ability to correct any issues with *the submitted invoice* and to resubmit the corrected *invoice* to the host system. See also column 9, lines 34-36, of Heinemann.

Column 9, lines 49-90, of Heinemann, indicates that payment of the invoice can be done electronically through automatic payment generation of the host system. Automatic payment generation, such as that through the well-known Electronic Funds Transfer (EFT) system, is described in further detail in, for example, column 10, lines 1-13, of Heinemann.

Therefore, Heinemann relates to viewing and correcting information on an invoice. Heinemann does not relate to viewing, marking, selecting or posting "posting lines" as recited, for example, in claim 23.

It is respectfully submitted that the differences between the viewing and correcting of invoice data in Heinemann and the viewing, marking, selecting and posting of "posting lines" is clearly set forth, for example, in claim 23.

For example, claim 23 specifically recites that information is entered on accounting lines, and this information entered on the accounting lines is processed to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line. As recited, for example, in claim 23, selected posting lines are posted to a journal, to thereby create journal entries. As recited, for example, in claim 23, the journal entries are posted to a ledger.

As indicated above, Heinemann does not disclose such features with respect to "posting lines". More specifically, the invoice information from Heinemann is not a posting line "including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line". Instead, the invoice information from Heinemann may possibly be considered to be simply that entered onto an accounting line.

\* \* \*

The Examiner's Answer included comments regarding "Argument B" identified by the Examiner as indicated below:

Argument B: Heinemann et al does not disclose or suggest that stored posting lines are viewed by a person and that corrections are made to the viewed posting lines via a computer by the person viewing the posting lines as recited.

In response to the Examiner's comments regarding Argument B in the Examiner's Answer, the Applicant asserts the following comments:

As indicated above for Argument A, Heinemann relates to viewing and correcting information on an invoice. Heinemann does not relate to viewing, marking, selecting or posting "posting lines" as recited, for example, in claim 23.

For Argument B, the Examiner largely relies on column 9, lines 49-60, of Heinemann. However, column 9, lines 49-60, of Heinemann, simply indicates that payment of the invoice can be done electronically through automatic payment generation of the host system. Automatic payment generation, such as that through the well-known Electronic Funds Transfer (EFT)

system, is described in further detail in, for example, column 10, lines 1-13, of Heinemann. Moreover, from column 9, lines 56-60, clearly indicates that "[f]or legally related invoices, automatic authorization of invoices eliminates the viewing of the invoices by a party besides the billing party 30, such as a law firm, and the billable party 32, and preserves client confidentiality and attorney/client privilege." From this quote, it should be understood that this portion of Heinemann relates to view the actual invoice, not a "posting line" as recited, for example, in claim 23.

For Argument B, the Examiner also relies on column 9, lines 10-24, of Heinemann, as teaching that the billing party 30 can evaluate invoices and determine whether to approve the invoice using an on-line report system. Clearly, this portion of Heinemann relates to evaluating the "invoice" and not a posting line that was created by processing information entered on an accounting line as recited, for example, in claim 23. For example, this portion of Heinemann discloses that "the invoice" is added to the billable party database for payment processing, "the invoice" is paid, and that "the invoice" can be evaluated by the billable party.

Column 9, lines 10-24, of Heinemann, also indicates that "[t]he evaluation process includes on-line reports comparing the invoice with previous invoice and payment totals for the matter. The invoice and previous invoice and payment totals are detailed and sorted by ABA UTBMS categories 100, such as pretrial pleadings/motions 102, discovery 104, trial preparation 106, appeal 108, and various disbursement categories 110, as appropriate." However, these categories 100 are categories that appear on an invoice submitted by a billing party. For example, FIG. 8 is a screen display seen by the billable party and which displays these categories. Thus, an evaluation is performed based on information on the invoice, and which may possibly be entered on an accounting line. However, the evaluation is not performed on a "posting line" as recited in claim 23.

The Examiner also relies on column 9, lines 1-10, and column 9, lines 29-39, of Heinemann, as disclosing that the billing party and billable party can make corrections to the invoice. In accordance with the above, it should be understood that these portions relate to making corrections to information on an invoice, and which may possibly be entered on an accounting line. However, these portions do not relate to making corrections to a "posting line" as recited in claim 23.

\* \* \*

Claim 37 recites that corrections are made to the viewed posting lines by a user without requiring the user to refer back to accounting lines from which the viewed posting lines were

created.

See, for example, page 9 of the present application, illustrating examples of how a posting line can be corrected without requiring the user to refer back to original or previous accounting line entries. See also Example 3 on page 11 of the present application. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

\* \* \*

Claims 32 and 36 recite that the posted posting lines are continued to be stored in the catalog after being posted.

These claims emphasize differences over the use of the temporary transaction records in temporary transactions journal file 28 of Marks, as the temporary transaction records are automatically erased in Marks after being posted. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

The Examiner's Answer included comments regarding "Argument G" identified by the Examiner as indicated below:

Argument G: Marks fails to disclose "continuing to store posting lines in the catalog after being posted". In response, the Examiner respectfully disagrees. The Applicant's specification fails to describe the limitations continuing to store posting lines in the catalog after being posted. Therefore, the recitation of continuing to store posting lines is read simply as the next invoice that is treated thus the process is deemed "continuing" in that it is not a one time operation.

In response to the Examiner's comments regarding Argument G in the Examiner's Answer, the Applicant asserts the following comments:

Page 15, lines 8-18, of the specification, indicate that the posting line catalog may be used to recreate budget, journals, accounting files and/or application files in cases where these files have become corrupt. Moreover, page 14, lines 10-14, of the specification, indicates that the posting line catalog contains posting lines for documents in various states, including but not limited to rejected, accepted, pending, and hold states. Page 27, lines 23-25, of the

specification, indicates that the Journal Posting Indicator identifies whether or not a particular posting line is ready, not ready or posted to Journals. Page 28, lines 7-10, of the specification, refers to document specific postings contained with the posting line catalog. Page 30, lines 7-21, of the specification, specifically refers to archiving posting lines. Page 31, lines 11-14, of the specification, refers to posting lines that have already been posted having a flag changed to "Posted".

From at least the above noted portions of the specification, it can be seen that the specification provides support for the recitation that posting lines are continued to be stored in the catalog after being posted.

Accordingly, it is respectfully submitted that Marks fails to disclose "continuing to store posting lines in the catalog after being posted" as recited for example, in claims 32 and 36.

*Regarding Argument G, please note that new claims 40 and 41 are added. Claim 40 recites that said marking marks respective posting lines to indicate whether the respective posting lines are posted. Claim 41 recites somewhat similar features. Support for new claims 40-41 is found, for example, on page 15, lines 2-3, of the specification. As would be understood from the above arguments, the cited references do not disclose or suggest these features.*

\* \* \*

Claim 38 recites that respective posted posting lines in the catalog are marked after being posted to indicate the respective posting lines have been posted.

This claim emphasizes differences over the use of the temporary transaction records in temporary transactions journal file 28 of Marks, as the temporary transaction records are automatically erased in Marks after being posted. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

\* \* \*

Claim 34 recites posting the selected posting lines to a budget file by a computer, to thereby create budget entries.

In Marks, the temporary transaction records in temporary transactions journal file 28 are posted ONLY to permanent transaction records data file 30. The records cannot be posted to any other journal or file. In Marks, the temporary transaction records are not used to create budget entries. As would be understood from the above arguments, neither cited reference discloses or suggests such features.



\* \* \*

Claim 35 recites selecting additional posting lines stored in the catalog, other than the posting lines selected and posted to said respective journal; and posting the selected additional posting lines to a different journal.

Marks does not disclose or suggest that the temporary transaction records can be posted to more than one different journal. Instead, in Marks, the temporary transaction records are posted only to permanent transaction records data file 30. As would be understood from the above arguments, neither cited reference discloses or suggests such features.

\* \* \*

*After reviewing the Examiner's comments in the Examiner's Answer, various new claims are added herein to further distinguish the claimed invention.*

*For example, new claim 39 is added and recites that said marking marks respective posting lines that are not ready to post as being not ready to post.*

*Moreover, new claims 42 is added and recites entering a modification to an existing accounting line by a person using a computer; and automatically computing adjustments required by the entered modification according to information in the stored posting lines.*

*Further, new claim 43 is added, and recites selecting a respective posting line for updating based on information available on the posting line; and updating the respective posting line that was selected for updating.*

*In addition, claim 24 is amended to recite that said marking marks respective posting lines to indicate whether the respective posting lines are ready to post "to a journal".*

*As would be understood from the above arguments, the cited references do not disclose or suggest these features.*

\* \* \*

In view of the above, it is respectfully submitted that rejection is overcome.

### III. CONCLUSION

In view of the above, it is respectfully submitted that the application is in condition for allowance, and a Notice of Allowance is earnestly solicited.

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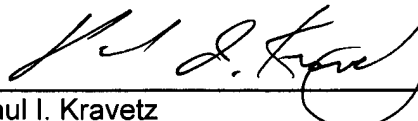
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If any further fees are required in connection with the filing of this response, please charge the fees to our Deposit Account No. 19-3935.

Respectfully submitted,

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